



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Parvathareddy Reddy  
DOCKET NO.: 13-35187.001-R-1  
PARCEL NO.: 31-16-211-051-0000

The parties of record before the Property Tax Appeal Board are Parvathareddy Reddy, the appellant(s), by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds No Change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$1,155  
**IMPR.:** \$16,264  
**TOTAL:** \$17,419

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is a six year-old, two-story dwelling of frame construction containing 1,989 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning and a two-car garage. The property has a 1,284 square foot site located in Rich Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence the subject property was purchased on November 20, 2009 for \$85,000. The appellant also requested the Board to accept the instant appeal as a direct appeal from the Board's July 22, 2016 decision reducing the subject's assessment in docket #12-28880.001-R-1. In support of this request, the appellant attached a copy of that decision and a brief post-marked

July 22, 2016 requesting a direct appeal. The Board reduced the assessment to \$8,237 in that previous decision. On the Residential Appeal Petition in the instant appeal, the appellant requested a reduction to \$8,237. However, in his brief the appellant requested an assessment reduction to \$8,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,419. The subject's assessment reflects a market value of \$174,190, or \$87.58 per square foot of living area including land, when applying the 2013 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested sale comparables, each including equity data.

### **Conclusion of Law**

The appellant submitted a contention of law as the basis of the appeal, apparently based on the assessment reduction in the Board's decision in docket #12-28880.001-R-1. The Board "may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position." 86 Ill.Admin.Code §1910.65(d). "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15.

The Board finds the appellant's contention of law did not meet the burden of proof by a preponderance of the evidence and a reduction in the subject's assessment is not warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the appellant filed a timely direct appeal pursuant to Section 16-185 of the Property Tax Code. However, the Board finds that the appellant did not submit sufficient evidence in compliance with all of the elements of the roll-over statute. Neither did the appellant submit evidence of nor assert in his brief that the subject was occupied by the owner during the tax lien year.

Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject qualifies for application of a roll-over from the previous decision pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and holds that a reduction in the subject's assessment is not justified.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the November 2009 sale of the subject was not recent. The appellant did not submit additional sales market evidence, but the board of review submitted four recent sales that occurred from April 2010 through May 2012. The Board finds the best evidence of market value to be the board of review comparable sales #1, #2 and #3. These comparables sold for prices ranging from \$89.23 to \$106.51 per square foot of living area, including land. The subject's assessment reflects a market value of \$87.58 per square foot of living area including land, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 22, 2017



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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